

EXHIBIT A

Certain of the ERS Secured Creditors are plaintiffs in a certain adversary cases, docketed as Adv. Proc. Nos. 17-219, 17-220, 19-356, 19-357, 19-359, 19-361, 19-366, 19-367, which assert certain causes of action against ERS and the Commonwealth. In addition, certain of the ERS Secured Creditors have filed proofs of claim and requests for administrative expense treatment with respect to ERS and the Commonwealth on account of amounts owed to the ERS Secured Creditors from the ownership of the ERS Bonds and related claims and causes of action.

The amounts set forth on the following table (a) with respect to ERS Bonds, reflect only outstanding principal for term bonds or face values as of January 14, 2019, for capital appreciation bonds, and (b) with respect to other bonds, reflect only outstanding principal amounts; in each case, the amounts do not include any other amounts that may be owing under or in connection with the bonds or applicable law.

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
Andalusian Global Designated Activity Company c/o Appaloosa LP, 51 JFK Parkway, Short Hills, NJ 07078	ERS Bonds: <ul style="list-style-type: none">• \$2,240,000 Series A, 5.85%, maturity date of 7/1/23• \$5,000,000 Series B, 6.25%, maturity date of 7/1/31• \$4,500,000 Series A, 6.15%, maturity date of 7/1/32• \$29,500,000 Series A, 6.15%, maturity date of 7/1/38• \$1,185,000 Series C, 6.25%, maturity date of 7/1/38• \$13,100,000 Series A, 6.2%, maturity date of 7/1/40• \$19,000,000 Series A, 6.2%, maturity date of 7/1/41• \$10,000,000 Series C, 6.3%, maturity date of 7/1/43• \$3,275,000 Series A, 6.45%, maturity date of 7/1/55• \$5,800,000 Series B, 6.55%, maturity date of 7/1/55• \$35,520,000 Series B, 6.55%, maturity date of 7/1/56• \$45,075,000 Series A, 6.45%, maturity date of 7/1/57• \$11,500,000 Series B, 6.55%, maturity date of 7/1/57• \$15,275,000 Series A, 6.45%, maturity date of 7/1/58• \$5,000,000 Series B, 6.55%, maturity date of 7/1/58

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
<p>Crown Managed Accounts for and on behalf of Crown/PW SP Grand Pavilion, Commercial Centre, 1st Floor, 802 West Bay Road, George Town, Grand Cayman KY1- 1207, Cayman Islands</p> <p>LMA SPC for and on behalf of Map 98 Segregated Portfolio Oceana Master Fund Ltd. Pentwater Merger Arbitrage Master Fund Ltd PWCM Master Fund Ltd. Cayman Corporate Centre, 27 Hospital Road, George Town, Grand Cayman KY1- 9008, Cayman Islands</p>	<p>ERS Bonds:</p> <ul style="list-style-type: none"> • \$51,775,000 Series A, 6.15%, maturity date of 7/1/38 • \$6,229,000 Series A, 5.85%, maturity date of 7/1/23 • \$4,000,000 Series A, 6.2%, maturity date of 7/1/39 • \$1,000,000 Series A, 6.2%, maturity date of 7/1/40 • \$2,710,000 Series A, 6.2%, maturity date of 7/1/42 • \$3,835,000 Series A, 6.45%, maturity date of 7/1/56 • \$1,000,000 Series A, 6.45%, maturity date of 7/1/57 • \$42,350,000 Series B, 0%, maturity date of 7/1/29 • \$180,000 Series B, 6.25%, maturity date of 7/1/31 • \$7,090,000 Series B, 6.3%, maturity date of 7/1/37 • \$6,345,000 Series B, 6.55%, maturity date of 7/1/56 • \$10,000,000 Series B, 6.55%, maturity date of 7/1/57 • \$13,295,000 Series B, 6.55%, maturity date of 7/1/58 • \$3,360,000 Series C, 6.15%, maturity date of 7/1/28 • \$1,115,000 Series C, 6.25%, maturity date of 7/1/38 • \$7,040,000 Series C, 6.3%, maturity date of 7/1/43
<p>Glendon Opportunities Fund, L.P. Ugland House, South Church Street, Grand Cayman, Cayman Islands, KY1-1104</p>	<p>ERS Bonds:</p> <ul style="list-style-type: none"> • \$1,500,000 Series B, 6.3%, maturity date of 7/1/38 • \$2,500,000 Series C, 6.15%, maturity date of 7/1/28
<p>Mason Capital Master Fund, LP 110 East 59th Street, 30th Floor, New York, NY 10022</p>	<p>General Obligation (“GO”) Bonds:</p> <ul style="list-style-type: none"> • \$230,835,000 Series 2014 A, 8%, maturity date of 7/1/35 • \$505,000 Series 2012 A, 4%, maturity date of 7/1/20 • \$535,000 Series 2012 A, 4%, maturity date of 7/1/21 • \$290,000 Series 2012 A, 4%, maturity date of 7/1/24 • \$365,000 Series 2012 A, 4.125%, maturity date of 7/1/22 • \$315,000 Series 2012 A, 4.5%, maturity date of 7/1/25 • \$965,000 Series 2007 A, 5%, maturity date of 7/1/19 • \$5,000 Series 2006 A, 5%, maturity date of 7/1/21

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
	<ul style="list-style-type: none"> • \$5,415,000 Series 2012 A, 5%, maturity date of 7/1/21 • \$930,000 Series 2006 A, 5%, maturity date of 7/1/24 • \$500,000 Series 2005 A, 5%, maturity date of 7/1/24 • \$140,000 Series 2005 A, 5%, maturity date of 7/1/29 • \$9,040,000 Series 2004 A, 5%, maturity date of 7/1/33 • \$210,000 Series 2005 A, 5%, maturity date of 7/1/34 • \$7,827,000 Series 2012 A, 5%, maturity date of 7/1/41 • \$820,000 Series 2008 A, 5.125%, maturity date of 7/1/24 • \$17,385,000 Series 2001, 5.125%, maturity date of 7/1/31 • \$1,310,000 Series 2007 A, 5.25%, maturity date of 7/1/37 • \$2,430,000 Series 2005 A, 5.25%, maturity date of 7/1/21 • \$250,000 Series 2012 A, 5.25%, maturity date of 7/1/23 • \$3,000,000 Series 2007 A, 5.25%, maturity date of 7/1/30 • \$6,081,000 Series 2006 A, 5.25%, maturity date of 7/1/30 • \$2,865,000 Series 2006 B, 5.25%, maturity date of 7/1/32 • \$10,000 Series 2007 A, 5.25%, maturity date of 7/1/33 • \$1,055,000 Series 2007 A, 5.25%, maturity date of 7/1/34 • \$1,050,000 Series 2008 A, 5.375%, maturity date of 7/1/33 • \$2,120,000 Series 2001, 5.5%, maturity date of 7/1/18 • \$200,000 Series 2001, 5.5%, maturity date of 7/1/19 • \$1,765,000 Series 2012 A, 5.5%, maturity date of 7/1/26 • \$70,000 Series 2001, 5.5%, maturity date of 7/1/29 • \$25,025,000 Series 2008 A, 5.5%, maturity date of 7/1/32 • \$3,485,000 Series 2011, 5.625%, maturity date of 7/1/32 • \$195,000 Series 2008 C, 5.7%, maturity date of 7/1/23 • \$165,000 Series 2011 C, 5.75%, maturity date of 7/1/32 • \$10,329,000 Series 2011 C, 5.75%, maturity date of 7/1/36 • \$21,648,000 Series 2009 B, 5.75%, maturity date of 7/1/38 • \$80,000 Series 2009 B, 5.875%, maturity date of 7/1/36 • \$80,000 Series 2008 C, 5.9%, maturity date of 7/1/28 • \$2,000,000 Series 2011, 6%, maturity date of 7/1/29

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
	<ul style="list-style-type: none"> • \$35,000 Series 2011 C, 6%, maturity date of 7/1/32 • \$15,000 Series 2011 C, 6%, maturity date of 7/1/35 • \$4,625,000 Series 2008 A, 6%, maturity date of 7/1/38 • \$14,531,000 Series 2011 A, 6%, maturity date of 7/1/40 • \$25,000 Series 2011 C, 6.5%, maturity date of 7/1/40 <p>Puerto Rico Building Authority (“PBA”) Bonds:</p> <ul style="list-style-type: none"> • \$5,000,000 Series I, 5.25%, maturity date of 7/1/29 • \$2,710,000 Series I, 5.25%, maturity date of 7/1/33 • \$41,820,000 Series U, 5.25%, maturity date of 7/1/42 • \$15,000,000 Series D, 5.375%, maturity date of 7/1/33 • \$15,000,000 Series Q, 5.625%, maturity date of 7/1/39 • \$5,000,000 Series P, 7%, maturity date of 7/1/21 • \$3,000,000 Series P, 7%, maturity date of 7/1/25 <p>ERS Bonds:</p> <ul style="list-style-type: none"> • \$3,700,000 Series B, 0%, maturity date of 7/1/28 • \$10,000 Series A, 0%, maturity date of 7/1/28 • \$40,000,000 Series B, 0%, maturity date of 7/1/29 • \$5,000,000 Series B, 0%, maturity date of 7/1/30 • \$27,900,000 Series B, 0%, maturity date of 7/1/31 • \$10,000,000 Series B, 0%, maturity date of 7/1/33 • \$28,440,000 Series A, 5.85%, maturity date of 7/1/23 • \$560,000 Series C, 6.15%, maturity date of 7/1/28 • \$115,285,000 Series A, 6.15%, maturity date of 7/1/38 • \$75,545,000 Series A, 6.2%, maturity date of 7/1/39 • \$7,535,000 Series A, 6.2%, maturity date of 7/1/40 • \$2,403,000 Series A, 6.2%, maturity date of 7/1/41 • \$1,025,000 Series A, 6.2%, maturity date of 7/1/42 • \$3,920,000 Series B, 6.25%, maturity date of 7/1/31 • \$6,880,000 Series C, 6.25%, maturity date of 7/1/38 • \$9,975,000 Series B, 6.3%, maturity date of 7/1/37 • \$2,595,000 Series B, 6.3%, maturity date of 7/1/39 • \$50,625,000 Series C, 6.3%, maturity date of 7/1/43 • \$340,000 Series A, 6.45%, maturity date of 7/1/55 • \$580,000 Series A, 6.45%, maturity date of 7/1/57 • \$13,875,000 Series B, 6.55%, maturity date of 7/1/56 • \$15,000,000 Series B, 6.55%, maturity date of 7/1/57 • \$13,081,000 Series B, 6.55%, maturity date of 7/1/58

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
	Puerto Rico Sales Tax Financing Corporation (“COFINA”) Bonds: <ul style="list-style-type: none"> • \$50,875,000 Series 2007-A, 0%, maturity date of 8/1/54
Oaktree Opportunities Fund X, L.P. ¹ Oaktree Opportunities Fund IX, L.P. ² Oaktree Opportunities Fund IX (Parallel 2), L.P. Oaktree Huntington Investment Fund II, L.P. ³ Oaktree Value Opportunities Fund Holdings, L.P. Oaktree-Forrest Multi-Strategy, LLC (Series B) 333 South Grand Avenue, 28th Floor, Los Angeles, CA 90071	ERS Bonds: <ul style="list-style-type: none"> • \$38,725,000 Series A, 0%, maturity date of 7/1/28 • \$47,015,000 Series A, 6.15%, maturity date of 7/1/38 • \$18,550,000 Series A, 6.2%, maturity date of 7/1/41 • \$10,655,000 Series A, 5.85%, maturity date of 7/1/23 • \$27,170,000 Series A, 6.2%, maturity date of 7/1/39 • \$3,675,000 Series A, 6.2%, maturity date of 7/1/40 • \$2,160,000 Series A, 6.45%, maturity date of 7/1/55 • \$16,260,000 Series A, 6.45%, maturity date of 7/1/56 • \$3,920,000 Series A, 6.45%, maturity date of 7/1/57 • \$12,945,000 Series B, 0%, maturity date of 7/1/28 • \$46,510,000 Series B, 0%, maturity date of 7/1/29 • \$14,410,000 Series B, 0%, maturity date of 7/1/30 • \$13,000,000 Series B, 0%, maturity date of 7/1/31 • \$4,025,000 Series B, 0%, maturity date of 7/1/32 • \$24,120,000 Series B, 6.25%, maturity date of 7/1/31 • \$24,865,000 Series B, 6.3%, maturity date of 7/1/36 • \$16,765,000 Series B, 6.3%, maturity date of 7/1/37 • \$16,980,000 Series B, 6.3%, maturity date of 7/1/38 • \$10,760,000 Series B, 6.3%, maturity date of 7/1/39 • \$3,000,000 Series B, 6.55%, maturity date of 7/1/56 • \$22,230,000 Series B, 6.55%, maturity date of 7/1/58 • \$1,740,000 Series C, 6.15%, maturity date of 7/1/28 • \$805,000 Series C, 6.25%, maturity date of 7/1/38

¹ Oaktree Opportunities Fund X, L.P. holds through Oaktree Opps X Holdo Ltd.

² Oaktree Opportunities Fund IX, L.P. and Oaktree Opportunities Fund IX (Parallel 2), L.P. hold through Opps Culebra Holdings, L.P.

³ Oaktree Huntington Investment Fund II, L.P. holds through Oaktree Opportunities Fund X Holdings (Delaware), L.P.

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
<p>Ocher Rose, L.L.C. 909 3rd Avenue, PO Box 6303, New York, NY 10022</p>	<p>ERS Bonds:</p> <ul style="list-style-type: none"> • \$3,445,000 Series B, 0%, maturity date of 7/1/32 • \$13,050,000 Series A, 5.85%, maturity date of 7/1/23 • \$8,260,000 Series C, 6.15%, maturity date of 7/1/28 • \$17,580,000 Series A, 6.2%, maturity date of 7/1/39 • \$6,000,000 Series A, 6.2%, maturity date of 7/1/40 • \$16,675,000 Series A, 6.2%, maturity date of 7/1/42 • \$2,125,000 Series B, 6.25%, maturity date of 7/1/31 • \$1,510,000 Series B, 6.3%, maturity date of 7/1/38 • \$2,285,000 Series B, 6.3%, maturity date of 7/1/39 • \$9,695,000 Series C, 6.3%, maturity date of 7/1/43 • \$6,790,000 Series A, 6.45%, maturity date of 7/1/56 • \$7,250,000 Series B, 6.55%, maturity date of 7/1/55 • \$8,250,000 Series B, 6.55%, maturity date of 7/1/56 • \$9,500,000 Series B, 6.55%, maturity date of 7/1/57 • \$5,000,000 Series A, 6.45%, maturity date of 7/1/58 • \$14,725,000 Series A, 6.45%, maturity date of 7/1/57
<p>Redwood Master Fund, Ltd. 910 Sylvan Avenue Englewood Cliffs, NJ 07632</p>	<p>ERS Bonds:</p> <ul style="list-style-type: none"> • \$6,000,000 Series A, 5.85%, maturity date of 7/1/23 • \$3,000,000 Series C, 6.15%, maturity date of 7/1/28 • \$4,805,000 Series A, 6.15%, maturity date of 7/1/38 • \$16,550,000 Series A, 6.2%, maturity date of 7/1/40 • \$7,040,000 Series C, 6.3%, maturity date of 7/1/43 • \$6,520,000 Series B, 6.3%, maturity date of 7/1/38 • \$3,845,000 Series B, 6.3%, maturity date of 7/1/36 • \$1,000,000 Series B, 6.55%, maturity date of 7/1/57 • \$12,500,000 Series B, 6.55%, maturity date of 7/1/58 <p>GO Bonds:</p> <ul style="list-style-type: none"> • \$25,000 Series 2012A, 5%, maturity date of 7/1/22 • \$15,000 Series 2006A, 5%, maturity date of 7/1/22 • \$45,000 Series 2008A, 5%, maturity date of 7/1/23 • \$62,000 Series 2007A, 5%, maturity date of 7/1/25 • \$15,000 Series 1999, 5%, maturity date of 7/1/28 • \$45,000 Series 2005A, 5%, maturity date of 7/1/29 • \$92,000 Series 2006B, 5%, maturity date 7/1/35 • \$532,000 Series 2012A, 5%, maturity date of 7/1/41 • \$20,000 Series 2005A, 5.25%, maturity date of 7/1/20 • \$20,000 Series 2006A, 5.25%, maturity date of 7/1/21 • \$66,000 Series 2006A, 5.25%, maturity date of 7/1/24

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
	<ul style="list-style-type: none"> • \$20,000 Series 2008A, 5.25%, maturity date of 7/1/26 • \$110,000 Series 2007A, 5.25%, maturity date of 7/1/33 • \$3,110,000 Series 2012A, 5.5%, maturity date of 7/1/26 • \$440,000 Series 2012A, 5.5%, maturity date of 7/1/39 • \$1,904,000 Series 2008C, 5.7%, maturity date of 7/1/23 • \$82,000 Series 2011, 5.75%, maturity date of 7/1/41 • \$355,000 Series 2011 A, 6%, maturity date of 7/1/34 • \$5,720,000 Series 2009C, 6%, maturity date of 7/1/39 <p>Puerto Rico Electric Power Authority (“PREPA”) Bonds:</p> <ul style="list-style-type: none"> • \$242,000 Series DDD, 3.875%, maturity date of 7/1/23 • \$330,000 Series TT, 4.2%, maturity date of 7/1/19 • \$470,000 Series ZZ, 4.25%, maturity date of 7/1/20 • \$512,000 Series CCC, 4.25%, maturity date of 7/1/23 • \$1,315,000 Series CCC, 4.625%, maturity date of 7/1/25 • \$2,326,000 Series XX, 4.625%, maturity date of 7/1/25 • \$690,000 Series XX, 4.75%, maturity date of 7/1/26 • \$405,000 Series CCC, 4.8%, maturity date of 7/1/28 • \$330,000 Series 2012A, 4.8%, maturity date of 7/1/29 • \$890,000 Series ZZ, 5%, maturity date of 7/1/17 • \$1,000,000 Series ZZ, 5%, maturity date of 7/1/18 • \$230,000 Series DDD, 5%, maturity date of 7/1/19 • \$570,000 Series DDD, 5%, maturity date of 7/1/20 • \$270,000 Series TT, 5%, maturity date of 7/1/20 • \$1,655,000 Series CCC, 5%, maturity date of 7/1/21 • \$215,000 Series TT, 5%, maturity date of 7/1/21 • \$250,000 Series ZZ, 5%, maturity date of 7/1/22 • \$1,440,000 Series DDD, 5%, maturity date of 7/1/22 • \$160,000 Series TT, 5%, maturity date of 7/1/23 • \$10,000 Series CCC, 5%, maturity date of 7/1/26 • \$193,000 Series CCC, 5%, maturity date of 7/1/27 • \$280,000 Series WW, 5%, maturity date of 7/1/28 • \$129,000 Series 2012A, 5%, maturity date of 7/1/29 • \$1,392,000 Series TT, 5%, maturity date of 7/1/32 • \$2,600,000 Series TT, 5%, maturity date of 7/1/37 • \$1,578,000 Series 2012A, 5%, maturity date of 7/1/42 • \$9,532,000 Series 2012A, 5.05%, maturity date of 7/1/42 • \$2,587,000 Series ZZ, 5.25%, maturity date of 7/1/18 • \$1,540,000 Series ZZ, 5.25%, maturity date of 7/1/19 • \$320,000 Series ZZ, 5.25%, maturity date of 7/1/20

<u>Name and Address</u>	<u>Disclosable Economic Interests</u>
	<ul style="list-style-type: none"> • \$50,000 Series 2010 AAA, 5.25%, maturity date of 7/1/21 • \$1,850,000 Series ZZ, 5.25%, maturity date of 7/1/22 • \$945,000 Series 2010 AAA, 5.25%, maturity date of 7/1/23 • \$105,000 Series WW, 5.25%, maturity date of 7/1/25 • \$340,000 Series XX, 5.25%, maturity date of 7/1/26 • \$14,109,000 Series ZZ, 5.25%, maturity date of 7/1/26 • \$165,000 Series 2010 AAA, 5.25%, maturity date of 7/1/26 • \$540,000 Series CCC, 5.25%, maturity date of 7/1/26 • \$98,000 Series XX, 5.25%, maturity date of 7/1/27 • \$110,000 Series 2010 AAA, 5.25%, maturity date of 7/1/30 • \$2,685,000 Series 2010 AAA, 5.25%, maturity date of 7/1/31 • \$678,000 Series WW, 5.25%, maturity date of 7/1/33 • \$970,000 Series XX, 5.25%, maturity date of 7/1/35 • \$9,270,000 Series XX, 5.25%, maturity date of 7/1/40 • \$3,317,000 Series WW, 5.375%, maturity date of 7/1/24 • \$120,000 Series WW, 5.375%, maturity date of 7/1/23 • \$1,090,000 Series BBB, 5.4%, maturity date of 7/1/28 • \$24,845,000 Series WW, 5.5%, maturity date of 7/1/38 • \$23,696,000 Series YY, 6.125%, maturity date of 7/1/40 • \$1,040,000 Series 2013A, 7%, maturity date of 7/1/33 • \$3,690,000 Series 2013A, 7%, maturity date of 7/1/43 • \$1,140,000 Series UU, 4.064%, maturity date of 7/1/17
SV Credit, L.P. 1209 Orange Street, Wilmington, New Castle County, Delaware 19801	ERS Bonds: <ul style="list-style-type: none"> • \$55,000,000 Series A, 0%, maturity date of 7/1/28 • \$27,835,000 Series B, 0%, maturity date of 7/1/29 • \$59,955,000 Series B, 0%, maturity date of 7/1/30 • \$6,310,000 Series A, 5.85%, maturity date of 7/1/23 • \$5,615,000 Series C, 6.15%, maturity date of 7/1/28 • \$1,665,000 Series C, 6.25%, maturity date of 7/1/38 • \$14,315,000 Series B, 6.3%, maturity date of 7/1/37 • \$23,885,000 Series C, 6.3%, maturity date of 7/1/43 • \$6,785,000 Series A, 6.45%, maturity date of 7/1/56 • \$7,250,000 Series B, 6.55%, maturity date of 7/1/55 • \$7,085,000 Series B, 6.55%, maturity date of 7/1/56 • \$7,710,000 Series B, 6.55%, maturity date of 7/1/57